

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: SEP 28 2007

DELTA DISABLED PILOTS ASSOCIATION  
PO BOX 1055  
LOS ALTOS, CA 94023-1055

Employer Identification Number: 84-1712304  
DIN: 17053198017027  
Contact Person: DONNA ELLIOT-MOORE ID# 50304  
Contact Telephone Number: (877) 829-5500  
Accounting Period Ending: June 30  
Public Charity Status: 170(b)(1)(A)(vi)  
Form 990 Required: Yes  
Effective Date of Exemption: June 7, 2006  
Contribution Deductibility: Yes  
Advance Ruling Ending Date: June 30, 2010  
Addendum Applies: No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.


Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 1045 (DO/CG)

DELTA DISABLED PILOTS ASSOCIATION

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in dark ink, appearing to read "Robert Choi". The signature is fluid and cursive, with the first name "Robert" and last name "Choi" clearly distinguishable.

Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Publication 4221-PC  
Statute Extension

Letter 1045 (DO/CG)

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TE3

841712304



Department of the Treasury  
Internal Revenue Service  
EO RULINGS AND AGREEMENTS  
PO BOX 2508  
CINCINNATI OH 45201

Date of this notice: May 18, 2009  
Notice Number: CP-158  
Taxpayer Identification Number:  
84-1712304

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Advance Ruling Period Ending Date:  
June 30, 2010



DELTA DISABLED PILOTS ASSOCIATION  
% ARTHUR H FOWLER  
1926 PARKMONT DR  
ALAMO CA 94507-2809268

For assistance, call:  
1-877-829-5500

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Our records indicate that you were issued an advance ruling letter that treated you as a public charity, rather than a private foundation, during an advance ruling period that ends on the date indicated above. That letter required you to file IRS Form 8734 at the end of your advance ruling period to establish that you qualify as a public charity.

New IRS regulations changed the procedures governing your public charity status. You are no longer required to file Form 8734 at the end of the ruling period. The regulations also provide that donors can rely on your advance ruling letter with respect to your public charity status unless the IRS changes that status, based on the organization no longer meeting an applicable public support test, and publishes notice of the change.

If you have received Form 8734 from the IRS, please do not file it. Please keep your advance ruling letter along with this letter for your permanent records.

The regulations also changed the rules for computing public support, consistent with the redesigned Form 990, Return of Organization Exempt from Income Tax. For more information regarding those rules and the redesigned Form 990, please see the IRS website at [www.irs.gov/eo](http://www.irs.gov/eo).

## Advance Ruling Process Elimination Frequently Asked Questions: Existing Determination Letter

**When my organization applied for tax exemption, the IRS sent us an advance ruling determination letter stating that our public charity classification was good for five years. Can the organization continue to rely on its determination letter, and if so, for how long?**

Yes. With the issuance of the new rules, the IRS now considers the advance ruling letter to be your organization's final determination letter. The organization and its donors may rely on that letter with respect to the organization's public charity classification unless the organization no longer meets the public support test and the Service changes that status and publishes a notice of the change.